

**Step 1: Identify your business**

1 Illinois Business Tax number (IBT no.): _____ - _____

2 Account no.: **L W** - _____

3 Name: _____

4 Address: _____
Number and street

City State ZIP

5 Tax period: ____/____
Month Year6 ☐ Check here if your address has changed.7 Is this a final return? ☐ yes ☐ no
"Final" indicates you will no longer conduct business. If you checked "yes," complete the following information:☐ I **discontinued** my business on ____/____/____.☐ I **sold** my business on ____/____/____.

If you checked "sold," provide the new owner's name and address:

Name: _____

Address: _____

Step 2: Figure your tax due

8 Gallons of cider (alcohol content between 0.5% and 7%) shipped and sold directly to consumers:

8 _____

9 **Multiply Line 8 by .185**

9 \$ _____

10 Gallons of wine (alcohol content of less than 20%) shipped and sold directly to consumers:

10 _____

11 **Multiply Line 10 by .73**

11 \$ _____

12 Gallons of wine (alcohol content 20% or more) shipped and sold directly to consumers:

12 _____

13 **Multiply Line 12 by 4.50**

13 \$ _____

14 **Add Lines 9, 11, and 13. This is the total tax due.**

14 \$ _____

15 If you timely file and pay this tax electronically multiply Line 14 by the appropriate rate. See instructions.

15 \$ **Electronic Use Only**16 **Subtract Line 15 from Line 14.**

16 \$ _____

17 Credit you wish to apply.

17 \$ _____

18 **Subtract Line 17 from Line 16 and pay this amount.**
Make your check payable to "Illinois Department of Revenue."

18 \$ _____

Step 3: Sign below

Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete. I also state that such information is taken from the books and records of the business for which this return is filed.

Title: _____
Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title)(____)____-____
Telephone number (include area code) Date ____/____/_________
Title: _____
Preparer's signature and title (state if individual owner, member of firm, or corporate officer title)(____)____-____
Telephone number (include area code) Date ____/____/____**Step 4: Mail your return**

Mail your completed return to

**LIQUOR AND CIGARETTE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Form RL-26-W Instructions

General Information

Who must file a return?

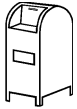
You must file this return if you are licensed as a direct wine shipper that sells wine to consumers located in Illinois. Do not report shipments to licensed distributors using Form RL-26-W. This type of transaction must be reported on Form RL-26-L, Out-of-State Sellers' Shipment Report.

When and where do I file?

You must file Form RL-26-W, on or before the 15th day of each month for the preceding month.

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive this publication, call **1 800 356-6302** or visit our web site at **tax.illinois.gov**.

Mail your completed Form RL-26-W to:



**LIQUOR AND CIGARETTE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

If you have questions, write us at the address above or call our Springfield office weekdays from 8:00 a.m. to 4:30 p.m. at **217 782-6045**.

What records must I keep?

You must keep complete and accurate records for at least 3 years.

What other penalties may be imposed?

If you fail to keep the required records or if you violate provisions of the Liquor Control Act of 1934 or our rules and regulations, you are guilty of a petty offense for the first offense. For a second or subsequent offense, you are guilty of a Class B misdemeanor.

Each day you engage in business in violation of the act constitutes a separate offense.

Step-by-Step Instructions

Step 2: Figure your tax due

Line 8 – Number of gallons of cider (alcohol content between 0.5% and 7%) you shipped and sold to Illinois consumers. Report the cider that contains more than 7% in the appropriate "Wine" category.

Line 9 – Multiply Line 8 by .185

Line 10 – Number of gallons of wine (alcohol content less than 20%) you shipped and sold to Illinois consumers.

Line 11 – Multiply Line 10 by .73

Line 12 – Number of gallons of wine (alcohol content 20% or more) you shipped and sold to Illinois consumers.

Line 13 – Multiply Line 12 by 4.50

Line 14 – Add Line 9, 11, and 13. This is the total tax due.

Line 15 – If you timely file and pay this tax electronically you are entitled to a discount. To determine the discount amount, multiply Line 14 by 2% (.02). Compare the amount to the discount cap of \$2,000; and, write the lesser on Line 15.

Line 16 – Subtract Line 15 from Line 14 - tax due before any credit you may wish to apply.

Line 17 – Write the amount of credit you wish to apply.

Line 18 – Subtract Line 17 from Line 16 and pay this amount. We will bill you for penalties and interest or if you prefer, include the penalty and interest amounts on Line 18. Please identify how much is penalty and interest to the left of Line 18. We will bill you for any penalties and interest you may owe.

Step 3: Signatures

An owner or officer must sign (include title) and date your return. Also provide a daytime phone number where you can be contacted. If a tax preparer completed your return, the preparer must also complete the information in this Step.